

## **Regulation 1541. Printing And Related Arts.**

(a) Definitions. ~~GENERALLY.~~ Tax applies to charges for printing, lithography, photolithography, rotogravure, gravure, silk screen printing, imprinting, multilithing, multigraphing, mimeographing, photostating, steel die engraving, and similar operations for consumers, regardless of whether or not the paper and other materials are furnished by the consumer.

(1) Special Printing Aid. The term “special printing aid” means a reusable manufacturing aid which is used by a printer during the printing process and is of unique utility to a particular customer. Examples of special printing aids include, but are not limited to, electrotypes, stereotypes, photoengravings, silk screens, steel dies, cutting dies, lithographic plates, artwork, film, single color or multicolor separation negatives, and flats.

(2) Printing Process. The term “printing process” includes, but is not limited to, letterpress, flexography, gravure, offset lithography, reprography, screen printing, steel-die engraving, thermography, laser, inkjet, and photocopying.

(3) Reproduction Proof. A direct impression of composed type forms containing type matter only or type matter combined with clip art, or a copy of that direct impression made by any method including the diffusion transfer method, and used exclusively for reproduction.

(4) Mechanical or Paste-up. Preparation of copy to make it camera-ready with all type and design elements pasted on artboard or illustration board in exact position and containing instructions, either in the margins or on an overlay, for the platemaker. Also referred to as camera-ready art or camera-ready copy.

(5) Clip Art. Prepackaged art (including photographic images), not produced to the special order of the customer, commercially available on CD Rom, other electronic media or by computer program for use in digital page layout. Images that are enlarged, reduced or rotated are not considered “produced to the special order of the customer.” When distributed in digital form, clip art is often referred to as “click art”.

(b) Application of Tax. ~~SERVICES.~~ Tax applies to charges for services that are a part of the sale of tangible personal property to consumers, such as overtime and set-up charges and charges for die cutting, embossing, folding (except as provided in (c) below), and other binding operations. Tax applies regardless of whether or not the materials or any part thereof are furnished by the customer.

(1) Sales by Printers. Tax applies to charges for printing of tangible personal property for consumers, regardless of whether or not the paper and other materials are furnished by the consumer. The measure of tax is the total gross receipts or sales price of the sale with no deduction on account of (a) the cost of the raw materials or other components, (b) labor or service costs of any step in the process of producing, fabricating, processing, printing, or imprinting the tangible personal property, or (c) any other expenses or services that are a part of the sale. Services that are a part of the sale of tangible personal property to consumers include, but are not limited to charges for overtime, set-up, die cutting, embossing, folding (except as provided in subdivision (g) below), and other binding operations. Printers may not deduct from the gross receipts of their sales of printed matter charges related to their

typography work or the cost of typography or typesetting to them. Receipts attributable to such costs are includable in the measure of tax.

Tax applies to a printer's sale of special printing aids as provided in subdivision (c).

(2) Purchases by Printers. Printers are consumers of tangible personal property which is not sold prior to use or physically incorporated into the article to be sold. Tax applies to the sale of such property to the printer and also to any sale subsequent to its use by the printer. Such property includes, but is not limited to, machinery (e.g., printing presses, cameras, electronic pre-press equipment, plate makers), office equipment, and printing aids. Printers, however, may purchase special printing aids for resale as explained in subdivision (c).

(c) Special Printing Aids. MAILING. Tax does not apply to charges for postage or for addressing for the purpose of mailing (by hand or by mechanical means), folding for the purpose of mailing, enclosing, sealing, preparing for mailing or mailing letters or other printed matters, provided such charges are stated separately on invoices and in the accounting records. Tax applies, however, to charges for envelopes. In General. In recognition of the unique utility that special printing aids have to the sale of printed material, and the need to avoid burdening businesses with unnecessary paperwork, the following presumptions shall apply.

(1) With respect to sales of printed material ultimately subject to sales tax, or sales to the U. S. Government, it shall be presumed that the selling price of the printed material includes the selling price of the special printing aids and that title passed to the customer, irrespective of whether or not the printer separately itemizes the special printing aids. It shall be further presumed that the printer, or other reseller, discussed in the following paragraph, made no use of the special printing aids prior to their sale. Accordingly the printer may purchase the special printing aids for resale.

"Ultimately subject to sales tax", means either the printer's sale of the printed material and special printing aids is subject to sales tax or is an exempt sale to the U. S. Government, or if the printer's sale of the printed material is for resale, a subsequent sale of the printed material and special printing aids is subject to California sales tax or is an exempt sale to the U. S. Government.

When the printer's sale of printed material is a sale for resale, as described in the above paragraph, unless the printer timely takes a valid resale certificate in good faith that states the special printing aids are to be purchased for resale, tax is due on the selling price of the special printing aids whether or not the selling price is separately itemized. The selling price of the special printing aids is deemed to be the sales price of the special printing aids, or their components, to the printer regardless of the amount of the separately stated charge, if any, for the special printing aid. The printer need not separately charge sales tax reimbursement to their customer and if the printer has paid sales or use tax on the selling price of the special printing aids or their components to the printer, no additional tax is due.

The term "special printing aids" on a resale certificate shall be sufficient to cover all special printing aids as defined in subdivision (a)(1).

(2) If a printer does not wish to sell special printing aids in connection with the sale of printed material ultimately subject to sales tax or sold to the U. S. Government, described in (c)(1) above, the following statement should be included on the sales invoice: "The selling price of the printed material does not include the transfer of title to the special printing aids." The printer would then be the owner and consumer of the special printing aids. Tax would apply to both the retail sale of the printed material and the cost to the printer of the special printing aids.

(3) With respect to all other sales of printed material, as for example, sales in interstate commerce, sales of exempt newspapers or periodicals, or sales of exempt printed sales messages, it shall also be presumed that the selling price of the printed material includes the selling price of the special printing aids and that title passed to the customer irrespective of whether or not the printer separately itemizes the special printing aids. It shall be further presumed that the printer made no use of the special printing aids prior to their sale. Sales tax is due on the selling price of the special printing aids whether or not the selling price of the special printing aids is separately stated. The selling price of the special printing aids is deemed to be the sales price of the special printing aids, or their components, to the printer regardless of the amount of the separately stated charge, if any, for the special printing aid.

The printer need not separately charge sales tax reimbursement to their customer and if the printer has paid sales or use tax on the selling price of the special printing aids or their components to the printer, no additional tax is due.

However, sales tax is not due on the selling price of the special printing aids discussed in (c)(3) if the printer timely takes a valid resale certificate in good faith that states the special printing aids are to be purchased for resale. The term "special printing aids" on a resale certificate shall be sufficient to cover all special printing aids as defined in subdivision (a)(1).

Persons issuing resale certificates for special printing aids as discussed in (c)(3) are then liable for the tax on their selling price of the special printing aids irrespective of whether or not the printer separately itemized the printing aids to the person issuing the resale certificate and notwithstanding that the printed material is exempt from tax as for example, a sale in interstate commerce, a sale of exempt newspapers or periodicals or a sale of exempt printed sales messages. In no event shall the selling price of the special printing aids be less than the selling price of the special printing aids, or their components, to the printer.

If the printer's sale includes both a sale of printed material ultimately subject to sales tax, as described in (c)(1) above, and a sale of printed material as described in (c)(3) ("split sale"), tax is due on the selling price of the special printing aids. Absent a separate itemization, as long as tax is reported on an amount equal to at least the selling price of the special printing aids or their components to the printer, no further tax will be due on the selling price of the special printing aids.

(4) If a printer does not wish to sell special printing aids in connection with all other sale of printed material, as discussed in (c)(3) above, the following statement should be included on the sales invoice: "The selling price of the printed material does not include the transfer of title to the special printing aids."

The printer would then be the owner and consumer of the special printing aids. Tax would apply to the cost to the printer of the special printing aids.

(5) No other proof shall be required with respect to passage of title on special printing aids.

(d) Color Separators. ~~ITEMS CONSUMED BY PRINTERS.~~ Printers are consumers of electrotypes, stereotypes, photoengravings, silk screens, steel dies, cutting dies, lithographic plates, artwork, single color or multicolor separation negatives, flats, and any other properties purchased for use in the preparation of printed matter to be sold, unless title to such materials is transferred by the printer to his customer before the materials are used. If title to the materials is not transferred from the printer to his customer before use, tax applies on the sale of the materials to the printer. Tax also applies on the sale of the materials following their use by the printer. The application of tax to printers as explained in subdivisions (b) and (c) also applies to color separators. Color separators are consumers and not retailers of tangible personal property which is not sold prior to use or physically incorporated into the article to be sold. Tax applies to the sale of such property to the color separator. Examples of such property include, but are not limited to, filters and screens, trial proofing materials, disposable lithographic plates, and developing chemicals which do not become incorporated into the article sold.

Color separators or printers may purchase property such as photographic film for making transparencies, masks, internegatives, interpositives, halftone negatives, composites color separation negatives, goldenrod paper and mylar plastic used in making flats, scotch tape used in stripping negatives into flats, developing chemicals which become a component part of negatives and positives, proofing material and ink used in making final proofs, progressive proofs, and similar items, which are similar in function to special printing aids as defined in (a)(1), all commonly referred to as "color separator working products" for resale when title to such property passes to the customer prior to use by the color separator or the printer as described in subdivision (c). The term "color separator working products" on a resale certificate shall be sufficient to cover all such products.

Charges for alterations of film work for \$100 or less shall be considered charges for restoring property to its original condition and not subject to tax. Charges greater than \$100 shall be considered charges for fabrication labor and subject to tax.

(e) Composed Type. ~~ITEMS PURCHASED BY PRINTERS FOR RESALE.~~

(1) In General. DEFINITION. "Special printing aids" are those printing aids which are of unique utility to a particular customer and which are reusable. The term does not include printing plates made of materials which would preclude their being used more than once, such as photo direct paper plates or electrostatic paper plates. Tax does not apply to the fabrication or transfer by a typographer or typesetter of composed type, or reproduction proofs of such composed type to printers to use in the preparation of printed matter. The composition of type is the performance of a service, and tax does not apply to charges for such service, unless that service is a part of the sale of printed matter. Tax applies to the gross receipts from the sale of printed matter without any deduction for the charge for typography. See subdivision (e)(3) below for the application of tax to charges for transfers of composed type combined with artwork.

Typographers and typesetters are the consumers and not retailers of materials, such as typesetting machinery, metal forms, galleys, proofing paper, and cleaners which are used in the performance of their service and are consumers of materials transferred to their customers incidental to the performance of nontaxable typography or typesetting services, such as clip art that is combined with text on the same page.

Composed type includes type together with lined borders and plain, straight, fancy, or curved lines. Composed type also includes charts, tables, graphs, and similar methods of providing information.

(2) Photocomposition (Including Phototypesetting and Computer Typesetting). APPLICATION OF TAX. When printers purchase, or fabricate from raw materials purchased, special printing aids, including electrotypes, stereotypes, photoengravings, silk screens, steel dies, cutting dies, lithographic plates, artwork, single color or multicolor separation negatives, and flats, for customers who acquire title to the property upon delivery thereof to, or upon the completion of the fabrication thereof by, the printers and prior to use of the property, the printers will be regarded as purchasing such special printing aids or raw material for resale to their customers. Tax applies to the printer's sales to the customer of the special printing aids. The measure of tax includes charges for the fabricating of raw materials into such special printing aids. Tax applies regardless of whether the invoice upon which the special printing aids are billed is for printed matter the sale of which is exempt as a sale in interstate commerce, a sale of an exempt newspaper or periodical, a sale for resale, or otherwise. The sale of special printing aids located in this state and used here following the sale is not exempt as a sale in interstate commerce. Tax does not apply to the composing of type regardless of whether the type is composed by means of such simplified methods as standard typewriter, desktop publishing, Varsity or Justowriter; by means of photolettering or headlining machines; or by means of a photocomposition (including computer photocomposition) method. Tax does not apply to the transfer, whether temporary or permanent, of the direct product of the type composition service or copy thereof (e.g., typeset matter direct from the typesetting machine ready to be cut and pasted up for reproduction or computer generated type), if that product contains text only or text combined with clip art, whether that product is a paper or film (negative or positive) product, provided the product or copy is to be used exclusively for reproduction.

The transfer of camera-ready copy containing text only or text and clip art in the form of a paste-up, mechanical, or assembly, or a camera-ready reproduction of such, is the transfer of composed type and the charge made by the typographer or typesetter to his or her customer is not subject to tax. Tax does not apply to the transfer of a direct photoreproduction of type composed by means of a photolettering or headlining machine or other similar device.

Camera-ready copy which is produced through the use of desktop publishing software and a personal computer is nontaxable composed type provided it does not contain artwork other than clip art.

Transfers of plates and mats for use in the printing process which are produced using composed type are subject to tax, and tax applies to the entire charge made to the customer including any portion of the charge attributable to the type composition service, whether that charge is separately stated or not.

Transfers of engraved printing plates and duplicate plates such as electrotypes, plastic plates, rubber plates, and other plates used in letterpress printing are subject to tax. Similarly, transfers of exposed presensitized, wipe-on, deep-etch, bi-metal and other plates used in offset lithography or of exposed plates produced by a photo-direct method, do not qualify as transfers of reproduction proofs of composed type and are subject to tax. A transfer of gelatin coated film to be transferred to fine mesh silk in the silk-screening process is subject to tax.

~~(3) Artwork. STANDARD OF PROOF. It will be presumed, in the absence of evidence to the contrary, that special printing aids were sold by a printer to his customer prior to use if the properties are separately listed and priced either upon the same sales invoice upon which the printed matter is billed or on a separate sales invoice. The properties may be individually listed and priced or listed and priced by the quantity of each type of property sold.~~

~~Without such a listing and pricing on a sales invoice, special printing aids will be regarded as having been sold prior to use only if it is established that the seller and the purchaser have, prior to the time that the special printing aids are used, explicitly agreed that title to such property will pass to the purchaser before the use of the property. Declarations of the parties after the transaction is completed are of little value as evidence because of their self-serving nature. The intention of the parties to transfer title prior to the use of the property should be clearly expressed in writing constituting a part of the contract of sale entered into by both parties prior to the use of the property. Artwork, other than clip art combined with composed type on the same page, is not composed type. The term "artwork" includes, but is not limited to, illustrations (e.g., drawings, diagrams, halftones, or color images), photographs, drawings, paintings, handlettering, and computer generated artwork. If the basis for billing is on a per page basis, any page with artwork is subject to sales tax and any page with only text, or text and clip art is not subject to tax. If the basis for billing is lump sum, the ratio of pages containing artwork to the total number of pages, applied to the lump sum charge, represents the retail selling price of the artwork and is subject to tax, but in no event shall the retail selling price of the artwork be less than the selling price of the artwork, or its components, to the typographer.~~

However, if the ratio computed above is 10% or less, the true object of the sale shall be deemed to be a sale of typography services and the typographer is the consumer of the artwork. Tax applies to the selling price of the artwork, or its components to the typographer. Tax does not apply to the sale of the typography service as explained in (e)(1).

~~—(4) ITEMS SOLD BY PRINTERS FOR RESALE. In an appropriate case, a customer of a printer may issue a resale certificate to a printer for special printing aids which the customer will resell prior to their use in the printing process. The printer's sales invoice should separately state the price for the printing aids. In addition, the resale certificate must include a general or specific description of the printing aids to be purchased for resale. The customer must establish to the satisfaction of the board that the sale took place prior to the use of the special printing aids in the printing process, in accordance with the test prescribed in paragraph (e)(3).~~

(f) Transfers of Information on Computer Disk or Other Electronic Media. COMPOSED TYPE.

The transfer by the seller of the original information created by combining more than one computer program into specific instructions or information necessary to prepare and link files for electronic transmission for output to film, plate, or direct to press is not subject to tax when transferred by computer disk or other electronic storage media and the original information is a custom computer program. Such a process, currently termed “electronic or digital pre-press instruction,” creates a new program which shall be considered a custom computer program as defined under section 6010.9 of the Revenue and Taxation Code and is not subject to tax if the electronic or digital pre-press instruction is prepared to the special order of the customer. The electronic or digital pre-press instruction shall not, however, be regarded as a custom computer program if it is a “canned” or prewritten computer program which is held or existing for general or repeated sale or lease, even if the electronic or digital pre-press instruction was initially developed on a custom basis or for in-house use.

~~—(1) IN GENERAL. The composition of type, whether text type or display type, is the performance of a service, and tax does not apply to charges for such service, unless the service is a part of the sale of printed matter in which case tax applies to the gross receipts from the sale of the printed matter without any deduction for typography. Typographers are the consumers of materials, such as foundry type, type-setting machinery, metal forms, galleys, proofing paper, ink, film, and cleaners used in the performance of their service.~~

~~—(2) HOT METAL COMPOSITION. Tax does not apply to the composing of type, whether the type is set by hand or by type composing machine, even though the typographer may transfer composed metal type to his customer. Further, tax does not apply to composition even though the typographer may transfer galley proofs to his customer or may transfer reproduction proofs of composed type in lieu of the composed metal type. The term “reproduction proof” as used in this paragraph includes a direct impression of composed type forms containing type matter only, or a copy of that direct impression made by any method including the diffusion transfer method, provided the impression or the copy of it is to be used exclusively for reproduction. It is immaterial whether the proof is printed in black ink on white paper or on transparent acetate, in white ink on acetate or colored paper, or on material with pressure sensitive adhesive on the back. The term “reproduction proof” also includes proofs and negatives produced directly from composed type by means of such conversion systems as brighttype, verticon, scotchprint, cronapress, and converkal when the proofs and negatives will be used exclusively for reproduction. Transfers of such proofs and negatives by the typographer to his customer are not regarded as “sales” or “purchases”; therefore, such transfers do not give rise to tax liability. If the typographer makes a plate from the reproduction proof and transfers the plate to his customer, the entire charge made by the typographer to his customer is subject to tax including any portion of the charge attributable to the type composition service performed by the typographer, whether the charge is separately stated or not.~~

~~—(3) COLD TYPE COMPOSITION (INCLUDING PHOTOTYPESETTING AND COMPUTER TYPESETTING). Tax does not apply to the composing of type regardless of whether the type is composed by means of such simplified cold type methods as standard typewriter, Varityper or Justowriter, by means of photolettering or headlining machines, or by means of a photocomposition (including computer photocomposition) method. Tax does not apply to the transfer, whether temporary or permanent, of (a) the direct product of the type composition service containing type matter only, whether that product is a paper or film (negative or positive) product or (b) of the product, made by any method including the diffusion transfer method copy, whether the copy is on paper or film (negative or positive), provided the product or copy is to be used exclusively for reproduction. Transfers of plates made from the properties referred to in the preceding sentence are subject to tax, and tax applies to the entire charge made to the customer including any portion of the charge attributable to the type composition service, whether the charge is separately stated or~~

~~not. If the typographer transfers type matter combined with artwork, in the form of a paste-up, mechanical, assembly, or camera-ready copy, or a reproduction of the paste-up, mechanical, assembly, or camera-ready copy, the entire charge made by the typographer to his customer is subject to tax, including any portion of the charge attributable to the type composition service performed by the typographer, whether the charge is separately stated or not. Tax does not apply to the transfer of a photoreproduction of type composed by means of photolettering or headlining machine or other similar device.~~

~~—(4) ILLUSTRATIONS. Illustrations are not composed type. Transfers of photographs, drawings, paintings, handlettering, and other artwork are subject to tax. Transfers of photographic reproductions of such materials are subject to tax. Where a hot metal typographer transfers a proof which includes an illustration, the transfer is not regarded as a transfer of a reproduction proof of composed type under paragraph (f)(2) above.~~

~~—(5) PASTE-UPS, MECHANICALS, ASSEMBLIES, CAMERA-READY COPY, FLATS, PHOTOENGRAVINGS, PRINTING PLATES. A transfer of type matter combined with artwork, in the form of a paste-up, mechanical, assembly, or camera-ready copy, or of a flat (including an assemblage of page negatives or positives which contain type matter only), or the transfer of a photoreproduction (including film “plates”) of such properties is subject to tax without any deduction on account of the cost or expense of typography. A transfer of gelatin-coated film to be transferred to fine mesh silk in the silk-screening process is subject to tax. Transfers of engraved printing plates and duplicate plates such as electrotypes, plastic plates, rubber plates, and other plates used in letterpress printing are subject to tax. Similarly, transfers of exposed presensitized, wipe-on deep etch, bi-metal and other plates used in offset lithography or of exposed plates produced by a photo-direct method, do not qualify as transfers of reproduction proofs of composed type.~~

~~—(6) TYPOGRAPHY SERVICE A PART OF THE SALE OF PRINTED MATTER. Printers may not deduct from the gross receipts of their sales of printed matter charges related to their typography work or the cost of typography to them. Receipts attributable to such costs are includable in the measure of tax.~~

(g) Mailing. IMPRESSED MATS. Tax does not apply to charges for postage or for addressing for the purpose of mailing (by hand or by mechanical means), folding for the purpose of mailing, enclosing, sealing, preparing for mailing or mailing letters or other printed matters, provided such charges are stated separately on invoices and in the accounting records. Tax applies, however, to charges for envelopes.

~~—(1) DEFINITION. “Impressed mat” means a paper matrix used in the stereotype method of making duplicate printing plates upon which an impression of type or type and cuts (linecuts and halftones) has been made. The term does not include photoreproductions of paste-ups, mechanicals, assemblies, flats or camera-ready copy.~~

~~—(2) GENERAL. The fabrication or transfer of an impressed mat is not regarded as a sale when the fabrication is for, and the transfer is to, a printer or publisher for use in printing. The printer or publisher in such a case is not regarded as the consumer of the mat.~~

~~—(3) ADVERTISING SERVICE COMPANIES (CUT AND COPY SERVICE). These companies contract for a fixed sum per month (usually based on population or circulation) to supply to publishers~~



~~an advertising book service, consisting of a book or books of printed advertising illustrations which the publishers could use. The books are accompanied by a complete set of mats which the publisher may use after he has made the selection from the display book. The service also includes suggested ad combination layouts, copy and fashion information.~~

~~The advertising service companies are the consumers of the mats and books. Accordingly, tax applies with respect to the sale to the companies of the mats or books, or if the companies prepare the mats or books, to the sale of the materials becoming a component part of the mats or books.~~

~~—(4) MATS FURNISHED BY SYNDICATORS OF COLUMNS AND STRIPS. This type of mat refers to comic strip drawings, syndicated columns, syndicated photos, and the like. These mats are furnished by columnists or syndicates to the publisher. The columnist or syndicate is the consumer of the mats. Accordingly, tax applies with respect to the sale of the mats to the columnist or syndicate.~~

~~—(5) MATS FURNISHED BY ADVERTISERS OR ADVERTISING AGENCIES. Advertisers are consumers of mats furnished newspapers for advertising purposes. Tax applies, accordingly, to the sale of the mats to the advertisers. If the advertiser acts through an advertising agency which acquires the mats for his account, tax applies to the sale of the mats to the agency as agent of the advertiser. If the advertising agency acts as principal in obtaining and furnishing mats to advertisers, the sale to the agency is exempt as a sale for resale, and the sale by the agency is taxable.~~

~~—(6) PUBLICITY MATS. These mats represent pictures of a person in the public eye, who obtains mats for the purpose of providing newspapers with a ready means of preparing a cut of his photograph. The person purchasing the mats is the consumer, and tax applies to the sale of the mats to him.~~

~~—(7) RAW MAT MATERIALS PURCHASED BY NEWSPAPER PRINTERS OR PUBLISHERS. When a newspaper printer or publisher purchases blank mat stock which he makes into mats from engravings or type for use in the newspaper, he is the consumer of such stock and tax applies to the sale of the stock to him.~~

~~—(8) SALES OF MAT ACCESSORIES. Sales to publishers of accessories or equipment necessary to the making of mats, e.g., chase holders and casting material for curved plates, are sales to consumers and are subject to tax.~~

~~—(9) TYPOGRAPHY OR CUTS AND MAT SERVICE. Tax applies on sales of mats to consumers. Tax applies to the total charges made for the mats, including charges attributable to costs for typography, cuts, and other manufacturing aids necessary to produce and fabricate the mats, even though such aids do not become a component part of the mats.~~

~~(h) DUPLICATION BY TYPEWRITERS. Tax applies to charges for duplicating by means of two or more typewriters so connected as to operate simultaneously. Tax also applies to charges for duplicating by means of one or more typewriters operated from a stencil, tape or other mechanical device. Tax does not apply to separately stated charges for individually typing by hand the salutation or inside address or a personalized reference onto such mechanically duplicated letters. Tax does not apply to separately stated charges for addressing for mailing, whether the addressing is done by hand or by mechanical means.~~

⊕ Signs, Show Cards, and Posters. Tax applies to retail sales of signs, show cards, and posters, and to charges for painting signs, show cards, and posters whether the materials are furnished by the painter or by the customer.

Tax does not apply to charges for painting or lettering on real property. The painter or letterer is the consumer of the materials used in such work, and tax applies with respect to the sale of such property to him.

NOTE: Authority: Section 7051, Revenue and Taxation Code.  
Reference: Sections 6006-6012, Revenue and Taxation Code.